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8 **BEFORE THE**  
**CALIFORNIA BOARD OF ACCOUNTANCY**  
9 **DEPARTMENT OF CONSUMER AFFAIRS**  
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. AC-2009-38

12 **RICHARD MICHAEL LARGE**  
13 **12396 East Paul Avenue**  
14 **Clovis, California 93611**

**A C C U S A T I O N**

15 **Certified Public Accountant No. 55701**

16 Respondent.

17  
18 Complainant alleges:

19 **PARTIES**

20 1. Patti Bowers, ("Complainant"), brings this Accusation solely in her official capacity  
21 as the Executive Officer of the California Board of Accountancy, Department of Consumer  
22 Affairs.

23 2. On or about May 11, 1990, the California Board of Accountancy issued Certified  
24 Public Accountant Certificate Number 55701, to Richard Michael Large, ("Respondent").  
25 Respondent's license was in full force and effect at all times relevant to the charges brought  
26 herein and will expire on September 30, 2010, unless renewed.

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1 the degree of discipline or to determine if the conviction is substantially related to the  
2 qualifications, functions, and duties of the licensee in question."

3 8. California Unemployment Insurance Code section 2101.5, states:

4 "It is a violation of this chapter to willfully make a false statement or representation or  
5 knowingly fail to disclose a material fact for the purpose of lowering or avoiding any contribution  
6 required of the maker or other person, or to avoid becoming or remaining subject to this  
7 division."

8 9. Section 5063 of the Code states in pertinent part:

9 "A licensee shall report to the board in writing of the occurrence of any of the following  
10 events . . .

11 "(1) The conviction of the licensee of any of the following:

12 (A) A felony.

13 (B) Any crime related to the qualifications, functions, or duties of a public  
14 accountant or certified public accountant, or to acts or activities in the course and scope of the  
15 practice of public accountancy. . . .

16 (C) Any crime involving theft, embezzlement, misappropriation of funds or property,  
17 breach of a fiduciary responsibility, or the preparation, publication, or dissemination of false,  
18 fraudulent, or materially misleading financial statements, reports, or information. . . ."

19 **COST RECOVERY**

20 8. Section 5107(a) of the Code states, in part:

21 "The executive officer of the board may request the administrative law judge, as part of the  
22 proposed decision in a disciplinary proceeding, to direct any holder of a permit or certificate  
23 found to have committed a violation or violations of this chapter to pay to the board all reasonable  
24 costs of investigation and prosecution of the case, including, but not limited to, attorneys' fees.  
25 The board shall not recover costs incurred at the administrative hearing."

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1 FIRST CAUSE FOR DISCIPLINE

2 (Conviction of a Substantially Related Crime)

3 9. Respondent is subject to disciplinary action under sections 5100(a) and 490 of the  
4 Code in that on or about August 1, 2007, in the criminal proceeding titled *People v. Richard M.*  
5 *Large, et al.*, (Fresno County Superior Court No. F07901673), Respondent was convicted on a  
6 plea of *nolo contendere* to a reduced misdemeanor charge of violating Unemployment Insurance  
7 Code section 2101.5, a crime substantially related to the qualifications, functions and duties of a  
8 Certified Public Accountant.

9 The circumstances are that in or about 1995 Respondent became licensed as a farm labor  
10 contractor, and in 1998 sold the business to his stepson, Alfred Lopez, who operated it briefly  
11 under his own farm labor contracting license. In 2000, the business was allegedly transferred to  
12 Respondent's son, Matthew Large, who ran it under Respondent's farm labor contracting license.  
13 In January 2004, another of Respondent's sons, Rodney Lopez, ostensibly purchased the business  
14 from Respondent and began to run it.

15 The California Employment Development Department charged that Respondent's farm  
16 labor contracting business, from the time of transfer to Matthew Large and through the transfer to  
17 Rodney Lopez, received the benefit of a lower rate for State unemployment insurance  
18 contributions of 3.5%, as opposed to 6.2%, during the period of ostensible ownership and  
19 operation. Under the terms of the plea, the deficiency owed by Respondent was agreed to be the  
20 amount of \$480,645.

21 SECOND CAUSE FOR DISCIPLINE

22 (Failure to Report Conviction to Board)

23 10. Respondent is subject to disciplinary action under Code sections 5063(a)(1)(B) and  
24 (C), in that, on or about August 1, 2007, Respondent was convicted on a plea of *nolo contendere*  
25 to a reduced misdemeanor charge of violating Unemployment Insurance Code section 2101.5, a  
26 crime substantially related to the qualifications, functions and duties of a Certified Public  
27 Accountant, and failed to report it to the Board in compliance with the law.

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PRAYER

**WHEREFORE**, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the California Board of Accountancy issue a decision:

1. Revoking, suspending or otherwise imposing discipline upon Certified Public Accountant Certificate Number 55701, issued to Richard Michael Large.

2. Ordering Richard Michael Large to pay the California Board of Accountancy the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 5107;

3. Taking such other and further action as deemed necessary and proper.

DATED: October 15, 2009

Patti Bowers  
PATTI BOWERS  
Executive Officer  
California Board of Accountancy  
Department of Consumer Affairs  
State of California  
*Complainant*

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